

The Regional Income Tax Agency (RITA)

RITA collects and distributes income tax for the municipalities listed on Pages 7 and 8 of these instructions.

Instructions for Form 37

These instructions are only guidelines. The applicable municipal ordinances and rules and regulations take precedence.

General Information:



Online: Access the RITA website at www.ritaohio.com to **eFile your return online free of charge**, view self-help videos, research frequently asked questions, download forms and access a fillable PDF version of Form 37.



Mail: Returns filed by mail must be postmarked no later than April 18, 2017. See Required Documentation on Page 2 of these instructions for the documents that must be included with the return.



Phone: For tax assistance, contact our offices toll free at 1-800-860-7482 or for **TDD: 440-526-5332, Monday-Friday 8am to 5pm**. Using our automated system 24 hours a day, you can verify the amount of estimated tax payments and credits on your account or make a payment by calling 1-800-860-7482.



In Person: Obtain assistance completing your return **Monday-Friday 8am to 5pm** at any of the following locations: **Brecksville Office** - 10107 Brecksville Road, Brecksville, Ohio 44141, **Worthington Office** - 760 Lakeview Plaza Boulevard, Suite 400, Worthington, Ohio 43085 or **Youngstown Office** - 2761 Salt Springs Road, Youngstown, Ohio 44509. **8:30am to 5pm** at our **Cleveland Heights Office** - 40 Severance Circle, Cleveland Heights, Ohio 44118. **Tuesday and Thursday only (see our website for hours)** at our **Mentor Office** - 8500 Civic Center Boulevard, 2nd Floor, Mentor, Ohio 44060.

Please visit www.ritaohio.com for extended in-person and phone support hours.

New Rules for Tax Year 2016:

Municipal income tax changes went into effect January 1, 2016 as a result of the enactment of House Bill 5 by the 130th Ohio General Assembly. These changes may impact your Tax Year 2016 tax filing requirements and 2017 estimate. **Go to www.ritaohio.com for more information.**

RITA Municipalities:

Each municipality has specific instructions or requirements for filing returns, reporting income and/or making estimated payments. Go to www.ritaohio.com for detailed information and click on the RITA Municipalities link (top banner). Next, select the applicable municipality. Use this resource for specific items that may apply to a RITA municipality.

NOTE: Use Special Notes Starting Tax Year 2016 to calculate 2016 municipal income tax liabilities and your 2017 estimated tax liabilities.

Filing Requirements:

If you were a resident of a RITA municipality during any part of the year, you must file a return with RITA unless you are eligible to file a Declaration of Exemption. A Declaration of Exemption form may be filed electronically or downloaded at www.ritaohio.com.

A non-resident must file Form 37 if the non-resident conducted business in a RITA municipality or earned wages in a RITA municipality and municipal income tax was not withheld, or was not properly withheld, from those wages. "Conducting business" means the non-resident earned self-employment, farm or rental income in a RITA municipality.

You may owe municipal income tax to both the municipality where you lived (your resident municipality) and to the municipality where you worked or conducted business (your work municipality). If you are a resident of a RITA municipality or a non-resident that conducted business in a RITA municipality, an annual return is required whether or not you have tax due. If you had no taxable income, complete a Declaration of Exemption form, available at www.ritaohio.com.

When to File:

File Form 37 by **April 18, 2017**. If you file after this date, you may be subject to penalties and interest.

Extensions of Time to File:

It is not necessary to file a copy of your federal extension with RITA by April 18, 2017. If you have requested or received an extension to file your federal income tax return, your municipal income tax return is automatically extended as well. However, you must provide a copy of the federal extension with your tax year 2016 Form 37 on or before October 18, 2017. If you have not requested or received a federal extension you may receive an extension for the filing of your municipal income tax return by completing Form 32-EXT Estimated Income Tax and/or Extension of Time to File which is due on or before April 18, 2017. Form 32-EXT is available at www.ritaohio.com. **An extension to file is not an extension to pay - the tax you owe is still due by April 18, 2017. Log-in to My Account or remit Form 32-EXT to pay your tax balance due.**

Extensions of time to file have no effect on the due dates of the 2017 estimated taxes. If you file on an extension, your first 2017 estimated tax payment is still due April 18, 2017. If you file on an extension and you expect to owe estimated taxes for 2017, remit Form 32-EXT with your first quarter estimated payment by April 18, 2017.

Refund or Credit:

Indicate whether you want an overpayment of your 2016 tax to be credited towards your 2017 estimate or refunded to you by entering the appropriate amount in Section B on Line 18 for a credit or Line 19 for a refund. If you are requesting a refund for:

- **Overpayment of Estimated Tax Payments:** complete Form 37.
- **Excess Payroll Withholding Tax** (including tax withheld for a person under 18 years of age): complete Form 10A.
- **Employee Business Expenses, Form 2106:** complete Form 10A.
- Obtain forms at www.ritaohio.com.

NOTE: Amounts \$10 or less will not be refunded. Refunds received from your work municipality may affect the tax due to your resident municipality.

Penalty and Interest:

In accordance with municipality ordinances, penalty and interest will be imposed for failure to file a return and to pay taxes, including estimated taxes for the current tax year. See the instructions for Line 20a for the minimum estimated tax requirements. If your estimated payments are not equal to, or greater than, your prior year's total tax liability or 90% of your current year's total tax liability, you will be subject to penalty and interest charges.

Name(s), Address and Social Security Number(s):

Print your name(s), address and social security number(s) within the boxes provided.

Amended Returns:

If you are filing an amended return, check the appropriate box. State why you are filing an amended return in the space provided or attach documentation to the Form.

Residency Status in RITA Municipalities:

Please select the box that best applies to your specific situation:

- **Full-Year:** Check this box if you lived in one or more RITA municipalities for all of 2016.
- **Part-Year:** Check this box if you lived in a RITA municipality for part of 2016.
- **Non-Resident:** Check this box if you did NOT live in a RITA municipality for any part of 2016.

City/Village/Township of Residence:

Please complete the City/Village/Township of Residence section on Page 1 of Form 37 for the physical location of your residence, including address, municipality, state and zip code for the entire tax year. If you moved during the year, provide the effective date of each move and the corresponding address, municipality, state and zip code in the boxes provided.

In order to properly calculate your tax, the city/village/township is required to be provided. It is important that you list the physical location of your residence, not the municipality listed in your mailing address. For example, if you use Columbus as your mailing address, but you live in Grove City or Upper Arlington, list Grove City or Upper Arlington, not Columbus. The same holds true if you live in the Cleveland, Dayton or Cincinnati area, and use one of those municipalities for your mailing address.

Required Documentation:

You must include copies of all W-2 form(s), the first two Pages of your IRS Form 1040 and any 1099-MISC, K-1 forms, Federal Schedules C, E and F filed with your federal tax return. If you are claiming a credit for taxes you paid directly to another municipality (not through employer withholding), you must include a copy of that municipality's completed tax form as proof of payment of tax. RITA may request additional information in order to verify your municipal income tax return.

NOTE: Failure to include the proper verification of the amounts stated on the return or to provide relevant documentation upon request may affect amounts of taxable income and/or allowable credit.

Taxable Income:

- **Qualifying wages include:** Wages, salaries, commissions, severance pay, self-employment wages reported on a W-2, other compensation including fees, sick pay, bonuses and tips whether or not your W-2 form shows this income as taxable for local tax purposes. Your contributions to retirement plans, annuities, deferred compensation, 401k or individual retirement accounts are taxable whether or not your W-2 form shows this income as taxable for local purposes. For most taxpayers, qualifying wages cannot be less than Medicare wages (Box 5 of the W-2 form). For taxpayers receiving income related to stock options, this income may be included in federal wages (Box 1) and not Medicare wages (Box 5), but is still considered qualifying wages and must be included as taxable income.
- **Dividend and property distributions from Subchapter S-Corporations (S-Corps.):** Distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37. See Page 5 for Schedule J, Line 25 for instructions.
- **Self-employment, farm income and a partner's share of a partnership's income.**
- **Rents and lottery/gambling winnings.**
- **Employer provided supplemental unemployment benefits (sub pay).**
- **Income from grazing, oil and gas rights.**
- **Stock options, nonqualified deferred compensation plans and income of individuals under 18 years of age** to the extent they are taxable as provided by ordinance. **See RITA Municipalities section at www.ritaohio.com for detailed municipality information.**

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in the imposition of penalty and interest as provided by local ordinance.

Non-Taxable Income:

Income not taxed by municipalities includes: interest (1099-int), dividends (1099-div), Social Security, pension distributions (reported on 1099-Rs), income from Board of Elections (voting booth), workers compensation, public assistance, state unemployment compensation, active service and reserve military pay, alimony receipts and in some municipalities, income earned by individuals under 18 years of age. **See the RITA Municipalities section at www.ritaohio.com for detailed municipality information.**

Rounding to Whole Dollars:

Rounding to whole dollars is permitted. Eliminate amounts under fifty cents and increase amounts from fifty cents through ninety-nine cents to the next dollar.

Signature(s):

Each taxpayer must sign the tax return. If you are filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax return, the preparer must provide the information requested on the tax return.

Section A – Wage and Other W-2 Income:

NOTE: Section A should be used by **residents** (including part-year residents) of RITA municipalities. **Non-residents** who earned wages in a RITA municipality from which their employer did not withhold all or part of the RITA municipality tax due should also use Section A and complete Schedule K (Form 37), Line 33.

List your W-2 wages, W-2G winnings and the tax withheld in Columns 1-6 of Section A. Each W-2/W-2G must be listed in a separate row. If you moved during the year or your municipality had a mid-year tax rate change, allocate your income (and related withholding) before and after each event. If you were a resident of a RITA municipality for only part of the year, you may exclude from Section A the income you earned while a non-resident, unless it was earned in a different RITA municipality to which there will be tax due. Be sure to indicate the date(s) when the income was earned or the date(s) of winnings in Column 6.

Column 1: Enter winnings reported to you on W-2G, or the Qualifying Wages you earned from each of your employers after deducting your allowable Federal Form 2106 employee business expenses. **NOTE:** You must include a copy of your Federal 2106 employee business expenses form and Schedule A.

Worksheet 1: Allowable 2106 Business Expenses

A.	Total W-2 Qualifying Wages to which 2106 expenses apply.	
B.	Allowable 2106 expenses (as reported on Form 1040, Schedule A and subject to Federal limit).	
C.	Net Taxable Wages. Subtract Line B from Line A. Place total here and in Section A, Column 1.	
D.	Local/City tax withheld.	
E.	Multiply your 2106 expenses by the tax rate of your workplace municipality.	
F.	Net Withholding. Subtract Line E from Line D. Place total here and in Section A, Column 2.	

Column 2: Enter the total amount of local/municipal income tax withheld from your wages/winnings for the municipality where you worked or won. **Do not include any school district taxes withheld from your wages.**

Column 3: Enter the residence tax your employer withheld from your wages for the municipality where you lived. **Do not include any school district tax withheld from your wages.**

Column 4: Indicate the name of the municipality where you physically worked or won. This information may appear on your W-2/W-2G form(s).

Column 5: Indicate the name of the municipality where you lived.

Column 6: If your wages were not earned throughout the entire calendar year, or you moved, indicate the from/through dates in which the wages were earned. If you had lottery/gambling winnings, enter the date of winnings shown in Box 2 of your form W2-G.

Section B – Tax Calculation:

If you have non W-2 income to report or owe tax to a RITA municipality other than your resident municipality, complete Schedules J and/or K before you complete Section B.

Section B, Lines 1 through 9 do not apply to taxpayers who were not RITA residents at any time during the tax year, and who are completing Schedules J and/or K.

Line 1a – Total W-2/W-2G Wages: Enter your total W-2 wages and W-2G winnings from Section A, Column 1.

Line 1b – Income from Schedule J: If you operate a business as a sole proprietor, own rental property, operate a farm and/or you are a partner in a partnership or shareholder in a Subchapter S-Corp., enter the total of your taxable income not reported on a W-2 form from Schedule J, Line 28. **This number may not be less than zero**, if it is, enter -0- on this line. **See the RITA Municipalities section at www.ritaohio.com for detailed municipality Subchapter S-Corp. treatment.**

Line 3: Multiply Line 2 by the Tax Rate of your resident municipality. See the Tax Table on Pages 7 and 8 for the tax rate for your resident municipality.

Line 4a – Tax Withheld for Workplace Municipality: Enter the total tax withheld from Section A, Column 2. Do not include withholding for your resident municipality or school district on this line.

Line 4b – Direct Payments from Schedule K: Enter the amount from Schedule K, Line 36, if applicable. **DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY ON LINE 4B. ESTIMATED PAYMENTS ARE REPORTED ON LINE 13.**

If your resident city/village has a Credit Rate of 0%, enter -0- on Line 5b through Line 6 and go to Line 7a. You do not need to complete the Credit Rate Worksheet.

Line 5b – Credit Rate: Use the **Credit Rate Worksheet** on Page 2 of Form 37 or a separate sheet of paper to calculate your tentative credit on Line 5b.

- **Column A:** List each separate W - 2 / W - 2 G income earned **outside** your resident municipality (from Section A, Column 1). **NOTE:** If a wage was not fully withheld at the tax rate of the workplace municipality, your credit may be further limited.
- **Column B:** List the Credit Rate for your resident municipality. See the Tax Table on Pages 7 and 8 for the Credit Rate for your resident municipality.
- **Column C:** Multiply each separate income by your resident municipality's Credit Rate from Column B. These are the maximum amounts of tax paid to your work municipality for which your resident municipality gives you credit.
- **Column D:** List the work municipality tax actually paid or withheld.
- **Column E:** Take the smaller of the two amounts from Column C or D and enter the amount in Column E. If applicable, enter amount from Worksheet L, Row 12, Column 7. **Total Column E and place the total in Page 2, Section B, Line 5b.**

Line 5c: Enter the lesser amount from Line 5a or 5b (enter the smaller amount).

Line 6: Multiply Line 5c by the Credit Factor of your resident municipality. See the Tax Table on Pages 7 and 8 of these instructions for the Credit Factor for your resident municipality.

Line 7a – Tax Withheld for Resident Municipality: Enter the amount of tax withheld by your employer for your resident municipality (do not include any school district tax). For wages earned outside the resident municipality, Line 7a should not exceed the product of wages times the resident municipality tax rate, minus the tentative credit as calculated on Line 5b. (If Line 7a does exceed this amount, complete Form 10A to apply for a refund or credit.)

Line 7b – Tax Paid by Partnership/S-Corporations: Enter the allowable amount of net profit tax payments made by a partnership in which you are a partner to any RITA municipality. If you live in a municipality that taxes S-Corp. distributive shares, also enter the allowable amount of net profit tax payments made by S-Corps. you own to any RITA municipality.

NOTE: The amount entered on Line 7b cannot exceed the municipal tax due reported in Schedule J, Line 32, Columns 2 through 6. In addition, if offsetting Partnership/S-Corp. income with a loss, the amount on 7b cannot exceed the tax due on the net effect of this offset.

To receive credit for net profit taxes paid by partnerships or S-Corps., include a copy of your Federal Schedule E, Part II and a list of municipalities paid.

Line 8: Add Lines 6, 7a and 7b. Enter the results on Line 8.

Line 9: Subtract Line 8 from Line 3. Enter the results on Line 9.

Line 10: Enter any tax due to a RITA municipality from Schedule K, Line 33.

Line 11: Enter any tax due to a RITA municipality from Schedule J, Line 32.

Line 12 – Total Tax Due RITA: Add Lines 9, 10 and 11. Enter the results on Line 12. **If Line 12 is less than zero, your employer may have over withheld tax on your W-2 form.** To receive a refund for over withholding or 2106 Business Expenses, a Form 10A must be completed in addition to your Individual Tax return, Form 37. When you file a Form 10A, the amount of tax withheld reported in Section A, Columns 2 or 3 of Form 37 must be reduced by the amount claimed on the refund request. You can obtain forms at www.ritaohio.com or by calling any one of the RITA offices.

Before filing Form 10A, be sure the correct wage amount was used. In general, municipal taxable wages are the greater of the Medicare taxable wages (Box 5) or local taxable wages (Box 18) from the W-2 form.

Line 13 – Estimated Payments: Add your 2016 estimated tax payments and enter the sum on Line 13. **Do not include payments made in 2016 for a previous tax year.**

Line 14 – Credit from Prior Year: Enter any credit from the prior year. *You can verify the amount of estimated tax payments and credits on your account by logging into MyAccount at www.ritaohio.com or using the automated system 24 hours a day by calling 440-526-0900 or 800-860-7482.*

Line 16 – Balance Due: If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. If the amount is \$10.00 or less, enter -0-. **THE BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY YOU MUST PAY AT LEAST 1/4 OF YOUR ESTIMATED 2017 TAX LIABILITY (SEE LINE 20).**

Line 17 – Overpayments: If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference on Line 17. **NOTE: LINE 17 MAY NOT BE SPLIT BETWEEN A CREDIT AND A REFUND.**

Lines 18 and 19 – Credits and Refunds: If you have an overpayment on Line 17 and you want your overpayment credited to 2017, enter the full amount from Line 17 on Line 18. If you want your overpayment refunded to you, enter the full amount from Line 17 on Line 19. Amounts \$10 or less will not be refunded.

Line 20a – 2017 Estimated Taxes: If you anticipate owing \$200 or more in municipal income tax, you must estimate your taxes and make quarterly payments as your income is earned. You may use the amount on Line 12 as your estimate. Otherwise, you may complete Worksheet 2 – Estimated Tax Computation (see below). If your estimated payments are either less than 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest.

If Line 20a is left blank, an estimate will be calculated by RITA and if the total amount is \$200 or more, you will receive a bill. If you fill in a total estimate less than \$200 on Line 20a, you will receive a bill.

If estimated payments are made on a joint account, and the taxpayers file separately for the subsequent year, the payments will remain on the account of the primary taxpayer from the joint account unless the amount to apply to each taxpayer's separate account is allocated in writing by the taxpayers.

Worksheet 2 – Estimated Tax Computation:

If you are not a resident of a RITA municipality, skip to Line 9 of Worksheet 2.

RITA Municipality Resident Section:		
1.	Estimated total taxable income for 2017.	
2.	Multiply Line 1 by the 2017 resident municipality tax rate.	
3.	Tax expected to be withheld or paid to your work municipality.	
4.	Multiply each separate income earned outside your resident municipality by the Credit Rate of your resident municipality and provide the total here.	
5.	Multiply Line 3 or 4, whichever is less, by the Credit Factor of your resident municipality.	
6.	Tax expected to be withheld for resident municipality.	
7.	Add Lines 5 and 6.	
8.	Subtract Line 7 from Line 2. If total is \$200 or more, enter this amount in Section B, Line 20a. If amount is less than \$200 and you would like to make estimated payments, enter total of Line 8 in Section B, Line 20a.	
Non-Resident Section:		
9.	Estimate your total income expected to be earned in a RITA municipality and not be withheld on by an employer.	
10.	Multiply Line 9 by the RITA workplace municipality tax rate. If total is \$200 or more, enter this amount in Section B, Line 20a. If amount is less than \$200 and you would like to make estimated payments, enter total of Line 10 in Section B, Line 20a.	

Line 20b – Estimated Taxes Due With Return: Enter the first quarter 2017 estimate (1/4 of Line 20a) or full estimate (Line 20a).

Payment:

If you owe tax as shown on Line 22, please make check or money order for the amount due payable to RITA and attach the payment to the front of your return. A fee will be charged to your account for a dishonored check or a check/electronic debit that is unable to be processed. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by State Law.

Schedule J Instructions:

Use Schedule J to report net profits or net losses from operating a business as a sole proprietor; owning rental property; operating a farm; or from a partnership, S-Corp. or trust.

If you move between one RITA municipality and another, you will need to allocate your non-wage income and report that amount on Schedule J, and provide a separate worksheet listing effective dates of income allocation.

What Constitutes Net Profits: Net profits shall be determined on the basis of the information used for federal income tax purposes, adjusted to the requirements of the ordinance of a RITA municipality. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for federal income tax purposes are generally not to be considered in arriving at net profits.

How to Treat a Net Loss: Generally, the portion of a net operating loss sustained in any taxable year, allocable to a RITA municipality, may be applied against the portion of the net profit of the succeeding year(s) allocable to the same RITA municipality until exhausted, but in no event for more than five (5) years. ***There are municipalities that have exceptions to the five (5) year loss carryforward rule, see RITA Municipalities section at www.ritaohio.com for detailed municipality information.***

No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocable to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be used to offset W-2 income.

Line 23: List all income from Federal Schedule C. If you operate your business in more than one municipality, you must allocate your income between each municipality in Columns 1 through 6. Attach additional copies of Schedule J if you need more columns. Also attach a copy of your Federal Schedule C and any supporting schedules.

Schedule C net profits may not be reduced by any additional allowable federal deductions, such as one-half self-employment tax.

Line 24 – Rental Income/Loss: List all rental income/loss from Federal Schedule E. Attach a copy of your Federal Schedule E and any supporting schedules. If you have rental property located in a RITA municipality, you are considered to be engaged in a business activity and the net income is subject to tax whether or not you are a resident of a RITA municipality. If you own rental property in more than one municipality, each municipality should be listed separately in Columns 1-6. **If you own rental property and are a resident of a RITA municipality, you will be subject to the tax on the net income of such rental regardless of the location of that rental property.**

Line 25 – Partnership/S-Corporation/Trust Income/Loss: List all partnership/S-Corp./trust income from Federal Schedule E. If your business is conducted in more than one municipality, you must allocate your income/loss in Columns 1 through 6. Attach a copy of your Federal Schedule E, and any supporting schedules.

S-Corp. distributive shares that do not represent wages are generally not taxable and should not be reported on Schedule J (Form 37). There are municipalities that have exceptions to this rule, see RITA Municipalities section at www.ritaohio.com for detailed municipality information.

Line 26 – All Other Taxable Income (or Loss): List all other non-W-2 income such as farm income/loss reported on Federal Schedule F, 1099 miscellaneous income not reported on Federal Schedule C, director fees, and ordinary gains and losses reported on Federal Form 4797. Make sure to put the amount earned in each municipality in the proper columns. Attach schedules detailing all amounts reported on this line.

Line 27: If you had a net operating loss carryforward in your resident municipality from Tax Year 2015, place the allowable amount on this line. ***There are municipalities that have exceptions to the five (5) year loss carryforward rule, see RITA Municipalities section at www.ritaohio.com for detailed municipality information.***

Line 28 – Current Year Workplace Income:

- For Column 1, total Lines 23 through 27.
- For Columns 2 through 6, total Lines 23 through 26.
- For Column 7, total Line 28, Columns 1 through 6. Enter the total on Page 2, Section B, Line 1b. If the total in Column 7 is less than zero, enter -0- on Line 1b.

Line 29 – Workplace Loss Carryforward: If you had a net operating loss carryforward in your workplace municipality (the municipality in which your non-wage income was earned) from Tax Year 2015, place the allowable amount on this line. **NOTE:** A net operating loss carryforward can only offset a gain within the same workplace municipality. ***There are municipalities that have exceptions to the five (5) year loss carryforward rule, see RITA Municipalities section at www.ritaohio.com for detailed municipality information.***

Line 30 – Net Taxable Workplace Income: Subtract Line 29 from Line 28 for Columns 2 through 6. **NOTE:** Do not complete Lines 31 and 32 if the workplace location is a non-RITA municipality.

Line 31 – Workplace Tax Rate: If any of the municipalities listed in Columns 2 through 6 are RITA municipalities, enter the tax rate for each RITA municipality on Line 31 as provided in the Tax Table on Pages 7 and 8. If Line 30 is zero or less, do not enter a tax rate. **NOTE:** Do not complete Lines 31 and 32 if the workplace location is a non-RITA municipality.

Line 32 – Municipal Tax Due RITA (Workplace):

- If Line 30 is a loss enter -0-, otherwise, multiply Line 30, Columns 2 through 6 by the corresponding tax rate on Line 31.
- If Line 32 is \$10.00 or less, enter -0-.
- For Column 7: Total Line 32, Columns 2 through 6 and enter on Page 2, Section B, Line 11.

NOTE: If you are a resident of a RITA municipality, and your resident municipality provides a credit for tax paid to other municipalities, fill out Worksheet L on Form 37, Page 4 to allocate schedule income/loss and calculate potential credit for your resident municipality.

Schedule K Instructions:

Line 33: Complete Line 33 if you earned W-2 income in a RITA municipality from which no municipal income tax was withheld.

Multiply W-2 wages earned in a RITA municipality by the tax rate for that municipality. See the Tax Table on Pages 7 and 8 for the tax rates for RITA municipalities. **NOTE:** Do not use Line 33 if your wages were earned in your resident municipality. Enter the total tax due on Line 33 and on Page 2, Section B, Line 10.

Line 34: Complete Line 34 if you earned wages in a non-RITA municipality and you filed and paid the tax due to that municipality. Proof of payment may be required. Multiply W-2 wages earned in a non-RITA municipality by the tax rate for that municipality. Enter the tax rate of the non-RITA municipality on Line 34.

Line 35: Enter the amount from Worksheet L, Row 9, Column 7.

Line 36: Total Lines 33 through 35, and enter on Page 2, Section B, Line 4b.

Worksheet L Instructions:

Worksheet L is designed to allocate gains and losses to compute tax due and calculate potential credit to your resident municipality. If you had any combination of gain(s) and loss(es) in more than one municipality, you must complete this Worksheet.

Do not complete Worksheet L if you were a non-resident of a RITA municipality for all of 2016.

Illustrative Worksheet L Example is provided to demonstrate calculations and how to allocate gains and losses.

WORKSHEET L INCOME/LOSS ALLOCATION							Page 4
RITA RESIDENTS ONLY Use this to allocate income/loss and calculate potential credit for resident municipality.							
Print the name of each location (city/village/township) listed from SCHEDULE J, COLUMN(S) 1-6	COLUMN 1 RESIDENT MUNICIPALITY	COLUMN 2 LOCATION 2	COLUMN 3 LOCATION 3	COLUMN 4 LOCATION 4	COLUMN 5 LOCATION 5	COLUMN 6 LOCATION 6	COLUMN 7 TOTALS
Enter CURRENT YEAR WORKPLACE INCOME From SCHEDULE J, Line 28	RITA Resident Muni	Non-RITA Muni	RITA Muni				
	\$25,000	\$(12,000)	\$50,000				
1. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a gain, enter in each column and total across	\$25,000		50,000				\$75,000
2. Columns 1-6: If CURRENT YEAR WORKPLACE INCOME is a loss, enter in each column and total across		\$(12,000)					\$(12,000)
3. Compute GAIN Percentage: Divide each amount in Row 1, Columns 1-6 by the total in Row 1, Column 7 and enter the result in Row 3, Column 7 and enter the percentage in Row 3, Column 7	33 %		67 %				
4. Allocate Total Loss by GAIN Percentage: Multiply the total loss from Row 2, Column 7 by the percentage(s) in Row 3, Column 7	\$(3,960)		\$(8,040)				
5. Subtract Row 4 from Row 1	\$21,040		\$41,960				
6. Enter NET TAXABLE WORKPLACE INCOME from SCHEDULE J, Line 30.			\$50,000				
7. Enter the lesser of Row 5 or Row 6 above. If amount is less than zero, enter -0-			\$41,960				
8. For Rows 2-6, enter tax rate for workplace municipality listed.			0.025				Enter amount from Row 9, Col 7 below on Page 3, Schedule K, Line 35
9. Multiply Row 8 by Row 7. If the result is \$10 or less, enter -0- on Row 9. If greater than \$10, multiply Row 7 by Row 8 and enter the result on Row 9.			\$1,049				\$1,049
10. If amount in Row 9 is greater than zero, enter the amount from Row 7.			\$41,960				
11. The resident municipality's credit rate: .02			\$839				Enter amount from Row 2, Col 7 below on Page 2, Credit Rate Worksheet
12. Enter the lesser of Row 9 or Row 11 above.			\$839				\$839

Start with your completed Schedule J from Form 37, Page 3. List the name of your resident municipality (Column 1) and list each location where income/loss was earned.

From Schedule J, Line 28, list each CURRENT YEAR WORKPLACE INCOME.

Row 1 - Enter Gains: If the "Current Year Workplace Income" is a gain, enter the amount in this row and total across to Column 7.

Row 2 - Enter Losses: If the "Current Year Workplace Income" is a loss, enter the amount in this row and total across to Column 7.

Row 3: For each gain shown in Row 1, divide the gain amount by the total of all gains in Column 7 of Row 1, and enter the result as a percentage in the corresponding column on Row 3.

Row 4: Multiply the total loss from Row 2, Column 7 by each percentage shown in Row 3, Columns 1-6. Enter the result on Row 4 in the corresponding Column, 1-6. This amount is the apportioned loss.

Row 5: Subtract the apportioned loss shown in Row 4 from the gain shown in Row 1.

Row 6: Enter the Net Taxable Workplace Income from Schedule J, Line 30, Columns 2-6.

Row 7: Compare Row 6 to Row 5. On Row 7, enter the lesser amount from Row 5 or 6. If the amount is less than zero, enter -0-.

Row 8: Enter the tax rate for each workplace municipality listed in Columns 1-6 on Worksheet L.

Row 9: Multiply Row 6 by Row 8. If the result is \$10 or less, enter -0- on Row 9. If greater than \$10, multiply Row 7 by Row 8 and enter the result on Row 9. Total the amounts across and enter the total in Column 7. Enter the amount from Column 7 on Page 3, Schedule K, Line 35.

Row 10: If the amounts shown in Row 9, are greater than zero, enter the amounts from Row 7 onto Row 10.

Row 11: Multiply the amounts entered on Row 10 by the Credit Rate of your resident municipality.

Row 12: Compare the amounts on Row 11 to the amount on Row 9. Enter the lesser of these two amounts onto Row 12 and total across in Column 7. Enter the amount from Column 7 on Page 2, Credit Rate Worksheet.

RITA MEMBERS 2016 - 2017 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Addyston	0.015	1.00	0.015
Adelphi	0.01	0.00	0.00
Amanda	0.01	0.00	0.00
Amsterdam	0.01	1.00	0.01
Andover	0.015	1.00	0.015
Antwerp	0.01	0.50	0.01
Arlington Heights	0.021	1.00	0.021
*Ashley	0.01	0.00	0.00
Ashville	0.01	0.00	0.00
Aurora	0.02	1.00	0.02
Avon	0.0175	1.00	0.015
Avon Lake	0.015	1.00	0.015
Baltic	0.015	1.00	0.015
Baltimore	0.01	0.00	0.00
Bay Village	0.015	1.00	0.01
Beachwood	0.02	1.00	0.02
Beaverdam	0.01	1.00	0.01
Bedford Heights	0.02	1.00	0.02
Belle Center	0.01	1.00	0.01
Bellefontaine	0.01333	1.00	0.00666
Bellevue	0.015	1.00	0.015
Belpre	0.01	1.00	0.01
Bentleyville	0.01	0.25	0.01
Berea	0.02	1.00	0.015
*Bethel	0.005	0.00	0.00
Bettsville	0.01	0.00	0.00
Bexley	0.025	0.65	0.025
Bloomdale	0.01	0.00	0.00
Bloomingdale	0.01	1.00	0.01
Boston Heights	0.02	1.00	0.02
Brecksville	0.02	0.875	0.02
Bremen	0.01	1.00	0.01
Broadview Heights	0.02	0.75	0.02
Brooklyn	0.025	1.00	0.025
Brooklyn Heights	0.02	1.00	0.02
Buckland	0.01	0.50	0.01
Cairo	0.005	0.00	0.00
Camden	0.01	0.00	0.00
Campbell	0.025	1.00	0.025
Cardington	0.01	1.00	0.01
Carroll	0.0075	0.25	0.0075
Catawba	0.01	0.00	0.00
Cecil	0.01	0.50	0.01
Cedarville	0.0125	1.00	0.0125
Centerburg	0.01	0.00	0.00
Chagrin Falls	0.015	0.75	0.015
Chagrin Falls as of 1/1/2017	0.0185	0.75	0.0185
Chardon	0.02	0.50	0.02
Circleville	0.02	1.00	0.02
*Clarksville	0.01	0.00	0.00
Cleveland Heights	0.0225	0.50	0.01
Clinton	0.01	0.00	0.00
Commercial Point	0.0075	0.00	0.00
Conesville	0.01	0.00	0.00
Continental	0.01	1.00	0.01
Corwin	0.005	1.00	0.005
Cuyahoga Heights	0.02	1.00	0.02
Cuyahoga Heights as of 1/1/2017	0.025	1.00	0.025
Darville	0.015	0.00	0.00
*Darbyville	0.01	0.00	0.00
DeGraff	0.01	0.50	0.01
Dennison	0.02	1.00	0.02
East Cleveland	0.02	0.00	0.00
East Palestine	0.01	0.00	0.00
Eastlake	0.02	1.00	0.02
Eaton	0.015	1.00	0.015
Edgerton	0.0175	1.00	0.0175
Edison	0.005	0.00	0.00
Elmwood Place	0.02	1.00	0.02

- * Ashley Tax Effective 1/1/2016
- * Bethel Tax Effective 1/1/2016
- * Clarksville Tax Effective 7/1/2016
- * Darbyville Tax Effective 10/1/2016

RITA MEMBERS 2016 - 2017 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Elyria	0.0175	1.00	0.0175
Elyria as of 07/01/2016	0.0225	1.00	0.0225
Empire	0.01	1.00	0.01
Fairborn	0.015	1.00	0.015
Fairport Harbor	0.02	1.00	0.02
Fairview Park	0.02	0.75	0.0125
Fort Jennings	0.01	1.00	0.01
Fostoria	0.02	1.00	0.02
Fostoria as of 1/1/2017	0.02	0.50	0.02
Fredericktown	0.01	0.50	0.01
Fremont	0.015	1.00	0.015
Gahanna	0.015	0.8333	0.015
Galena	0.01	0.00	0.00
Galion	0.02	1.00	0.01
Garfield Heights	0.02	1.00	0.02
Girard	0.02	1.00	0.02
Glenwillow	0.02	1.00	0.02
Grafton	0.015	1.00	0.015
Grandview Heights	0.025	1.00	0.0225
Grandview Heights as of 1/1/2017	0.025	1.00	0.025
Gratis	0.01	0.00	0.00
Greenhills	0.015	1.00	0.005
Grove City	0.02	1.00	0.02
Harrison	0.01	1.00	0.01
Harrod	0.01	0.00	0.00
Haskins	0.01	0.50	0.01
Highland Heights	0.02	1.00	0.02
Hilliard	0.02	1.00	0.02
Hiram	0.02	1.00	0.02
Holland	0.0225	1.00	0.0225
Hopedale	0.01	1.00	0.01
Hudson	0.02	1.00	0.02
Huron	0.01	0.00	0.00
Independence	0.02	1.00	0.02
Jackson Center	0.015	1.00	0.015
Jeffersonville	0.01	0.50	0.01
Jerry City	0.01	0.00	0.00
Jewett	0.01	1.00	0.01
Johnstown	0.01	0.00	0.00
Kent	0.0225	1.00	0.0225
Killbuck	0.01	1.00	0.01
Kirtland	0.02	1.00	0.0175
LaGrange	0.015	1.00	0.015
Lakeline	0.01	0.00	0.00
Lakemore	0.02	0.50	0.02
Lakemore as of 11/10/2016	0.02	1.00	0.02
Lithopolis	0.015	0.00	0.00
Lockbourne	0.01	0.00	0.00
Lockland	0.021	1.00	0.021
Loveland	0.01	1.00	0.01
Lowellville	0.02	1.00	0.02
Lyndhurst	0.02	0.50	0.02
*Lyons	0.01	0.00	0.00
Macedonia	0.02	1.00	0.02
Madison	0.01	0.00	0.00
Maineville	0.01	0.50	0.01
Manchester	0.01	1.00	0.01
Maple Heights	0.025	1.00	0.025
*Marengo	0.01	0.00	0.00
Martins Ferry	0.01	1.00	0.01
Mayfield Heights	0.01	0.50	0.01
Mayfield Village	0.02	1.00	0.02
McClure	0.01	0.00	0.00
McDonald	0.02	1.00	0.02
Mechanicsburg	0.01	0.00	0.00
Melrose	0.01	0.00	0.00
Mentor	0.02	1.00	0.02
Metamora	0.01	0.50	0.01
Middle Point	0.015	1.00	0.01

- * Lyons Tax Effective 11/1/2016
- * Marengo Tax Effective 12/1/2016

This table reflects rate information as of 12/13/2016. Any changes after this date will be reflected at www.ritaohio.com

RITA MEMBERS 2016 - 2017 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Middleburg Heights	0.02	1.00	0.02
Middleport	0.01	1.00	0.01
Mifflin	0.01	0.00	0.00
Milan	0.01	0.00	0.00
Milford	0.01	0.00	0.00
Milford Center	0.01	0.00	0.00
Miller City	0.01	1.00	0.01
*Millersport	0.01	0.00	0.00
Mineral City	0.01	1.00	0.01
Minerva Park	0.02	0.00	0.00
Mingo Junction	0.01975	1.00	0.01975
Mogadore	0.0225	1.00	0.0225
Moreland Hills	0.01	0.00	0.00
Morral	0.01	0.00	0.00
Mount Sterling	0.01	0.00	0.00
Mount Victory	0.01	0.00	0.00
Mt Healthy	0.02	1.00	0.016
New Albany	0.02	1.00	0.02
New Bavaria	0.01	0.00	0.00
New Bloomington	0.01	0.50	0.01
New Franklin	0.01	1.00	0.01
New Franklin as of 1/1/2017	0.02	1.00	0.02
New Richmond	0.01	0.50	0.01
New Riegel	0.01	1.00	0.005
New Waterford	0.01	0.50	0.01
Newburgh Heights	0.02	0.00	0.00
Newcomerstown	0.02	1.00	0.02
Newtown	0.01	1.00	0.01
*Ney	0.01	0.00	0.00
North Canton	0.015	1.00	0.015
North Lewisburg	0.01	0.00	0.00
North Olmsted	0.02	1.00	0.02
North Ridgeville	0.01	0.10	0.01
North Robinson	0.01	0.00	0.00
North Royalton	0.02	1.00	0.0125
Northfield Village	0.02	1.00	0.02
Norwalk	0.015	1.00	0.015
Oak Hill	0.005	0.00	0.00
Oakwood	0.025	1.00	0.025
Oberlin	0.025	1.00	0.025
Olmsted Falls	0.015	0.50	0.015
Orange	0.02	0.60	0.015
Ottawa	0.01	0.00	0.00
Owensville	0.01	0.00	0.00
Oxford	0.02	1.00	0.02
Painesville	0.02	1.00	0.02
Pataskala	0.01	0.00	0.00
Patterson	0.01	0.00	0.00
Peninsula	0.02	1.00	0.02
Pepper Pike	0.01	0.50	0.01
Perry	0.02	1.00	0.02
Piketon	0.01	0.00	0.00
Plain City	0.01	0.00	0.00
Plain City as of 7/01/2016	0.015	0.00	0.00
Pleasant Hill	0.0075	0.00	0.00
Pleasantville	0.01	0.00	0.00
Portage	0.01	0.00	0.00
Powell	0.0075	1.00	0.0025
Powhatan Point	0.01	0.50	0.01
Quincy	0.01	0.00	0.00
Ravenna	0.0225	1.00	0.0225
Ravenna as of 5/01/2016	0.025	1.00	0.025
Reminderville	0.015	0.00	0.00
Reynoldsburg	0.015	1.00	0.015
Richmond Heights	0.0225	1.00	0.0225
Richmond Heights as of 1/1/2017	0.0225	1.00	0.0125
Richwood	0.01	0.00	0.00
Ridgeway	0.005	0.00	0.00
Rio Grande	0.015	1.00	0.015
Ripley	0.01	1.00	0.01

RITA MEMBERS 2016 - 2017 TAX TABLE			
MUNICIPALITY	TAX RATE LINE 3	CREDIT FACTOR LINE 6	CREDIT RATE LINE 5B
Riverside	0.015	1.00	0.0075
Rocky River	0.02	1.00	0.015
Rossford	0.0225	1.00	0.0225
Sabina	0.01	0.50	0.01
Saint Clairsville	0.0075	0.50	0.0075
Saint Paris	0.01	1.00	0.01
Salineville	0.01	0.00	0.00
Sandusky	0.0125	0.00	0.00
Sardinia	0.01	0.00	0.00
Seven Hills	0.02	1.00	0.011
Seven Hills as of 1/1/2017	0.025	1.00	0.0165
Shaker Heights	0.0225	0.50	0.01
Shawnee Hills	0.02	1.00	0.0175
Sheffield Lake	0.02	0.50	0.01
Sheffield Village	0.02	1.00	0.02
Sherwood	0.01	1.00	0.01
Silver Lake	0.02	1.00	0.02
Silverton	0.0125	0.00	0.00
Solon	0.02	1.00	0.02
South Charleston	0.01	1.00	0.01
South Euclid	0.02	0.75	0.01
South Solon	0.01	1.00	0.005
Steubenville	0.02	1.00	0.02
Stratton	0.01	1.00	0.01
Streetsboro	0.02	1.00	0.02
Strongsville	0.02	0.75	0.02
Sugar Grove	0.0075	0.50	0.0075
Sugarcreek	0.015	1.00	0.015
Sunbury	0.01	0.00	0.00
Swanton	0.0125	0.50	0.01
Sycamore	0.01	0.50	0.01
Tallmadge	0.02	1.00	0.02
Thurston	0.01	0.00	0.00
Tiro	0.01	0.00	0.00
Tontogany	0.01	1.00	0.01
Toronto	0.02	1.00	0.02
Tremont City	0.01	0.00	0.00
Trimble	0.01	0.00	0.00
Twinsburg	0.02	1.00	0.02
Uhrichsville	0.0175	1.00	0.0175
University Heights	0.025	1.00	0.01
Upper Arlington	0.025	1.00	0.025
Urbancrest	0.02	1.00	0.02
Valley View (Cuyahoga County)	0.02	1.00	0.02
Valleyview (Franklin County)	0.01	0.00	0.00
Vermilion	0.015	1.00	0.01
Vermilion as of 1/1/2017	0.015	1.00	0.005
Wadsworth	0.014	1.00	0.01
Wakeman	0.01	0.00	0.00
Waterville	0.02	1.00	0.015
Waynesville	0.005	0.00	0.00
Wellington	0.01	0.00	0.00
Wellston	0.01	1.00	0.01
Wellsville	0.01	0.00	0.00
West Elkton	0.01	1.00	0.01
West Mansfield	0.01	0.00	0.00
Westlake	0.015	1.00	0.015
Weston	0.01	0.00	0.00
Williamsburg	0.01	1.00	0.01
Willoughby	0.02	1.00	0.02
Willoughby Hills	0.02	1.00	0.015
Willowick	0.02	0.875	0.02
Willshire	0.01	0.00	0.00
Wintersville	0.01	1.00	0.01
Woodmere	0.025	1.00	0.025
Woodstock	0.01	0.00	0.00
Worthington	0.025	1.00	0.025
Yellow Springs	0.015	1.00	0.015
Youngstown	0.0275	1.00	0.0275

* Millersport Tax Effective 7/1/2016

* Ney Tax Effective 1/1/2016

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